

**PUBLIC FUNDS AND ACCOUNTS -  
REMITTANCE DEADLINE**

2008 GENERAL SESSION

STATE OF UTAH

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**LONG TITLE**

**General Description:**

This bill modifies the remittance deadline for public funds and accounts.

**Highlighted Provisions:**

This bill:

- ▶ extends the remittance deadline from the tenth day of the month to the last day of the month for justice court surcharge funds collected by political subdivisions and remitted to the state; and
- ▶ clarifies that sales tax collections and individual income tax collections are remitted to the state according to timetables and procedures outlined elsewhere in statute.

**Monies Appropriated in this Bill:**

None

**Other Special Clauses:**

None

**Utah Code Sections Affected:**

AMENDS:

**51-4-2**, as last amended by Laws of Utah 2007, Chapter 329

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*Be it enacted by the Legislature of the state of Utah:*

Section 1. Section **51-4-2** is amended to read:

**51-4-2. Deposits by political subdivisions.**

(1) As used in this section:

(a) "Officer" means each:

- (i) county treasurer, county auditor, county assessor, county clerk, clerk of the district court, city treasurer, city clerk, justice court judge; and
- (ii) other officer of a political subdivision.

(b) "Political subdivision" means a county, city, town, school district, local district, and special service district.

(2) (a) Each officer shall deposit all public funds daily whenever practicable but not later than three days after receipt.

(b) Each officer shall deposit all public funds only in qualified depositories unless the public funds need to be deposited in a bank outside Utah in order to provide for:

(i) payment of maturing bonds or other evidences of indebtedness; or

(ii) payment of the interest on bonds or other evidences of indebtedness.

(3) (a) (i) Each officer shall require all checks to be made payable to the office of the officer receiving funds or to the political subdivision's treasurer.

(ii) An officer may not accept a check unless it is made payable to the office of the officer receiving funds or to the political subdivision's treasurer.

(b) Each officer shall deposit all monies he collects into an account controlled by his political subdivision's treasurer.

(4) (a) Except as provided in Subsection (4)(b) and unless a shorter time for depositing funds is otherwise required by law, each political subdivision that has collected funds that are due to the state or to another political subdivision of the state shall, on or before the tenth day of each month, pay all of those funds that were receipted during the ~~last~~ preceding month:

(i) to a qualified depository for the credit of the appropriate public treasurer; or

(ii) to the appropriate public treasurer.

(b) (i) Property tax collections shall be apportioned and paid according to Section 59-2-1365.

(ii) Sales tax collections shall be paid according to Subsection 59-12-107(3).

(iii) Individual income tax collections withheld from employees shall be paid according to Section 59-10-406.

(iv) On or before the last day of each month, municipal justice courts shall ay all of the justice court surcharge funds due to the state that were receipted during the preceding month.